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IMPLEMENTATION OF GUIDED TEACHING LEARNING STRATEGIES TO IMPROVE RESULT OF ACCOUNTING LEARNING IN PETTY CASH SUBJECT

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Abstract

This study aims to describe how the Guided Teaching Learning Strategy in improving result of accounting learning in Petty Cash subject. This research was conducted at BM Sinar Husni's Vocational School XI Class students, which was motivated by students' low ability to solve cases. The approach of this research is a descriptive approach. total sample of 38 students. The object of the research is the Guided Teaching Learning Strategy in Petty Cash material. Research instruments use tests. Data analysis techniques using different tests. The results showed that before using the guided teaching learning strategy the highest pre-test score obtained by students was 70 and the lowest value was 40. While after using the guided teaching learning strategy the highest post-test score obtained by students was 95 and the lowest was 70. the post-test mean value was 81.8 while the average pre-test value is 59.4. This indicates that learning outcomes increase after using guided teaching learning strategies.

Keywords: *Learning Strategy, Guided Teaching, Learning Outcomes, Petty Cash*



A. Introduction

The goal of education is humans, through education will create quality human resources. Humans as resources if their quality is low, they will become a burden to the nation itself. Education helps students to develop their potential so that they will become independent students. Educational success is influenced by several elements, namely students, teachers, facilities, infrastructure, and strategies, materials, and educational environment. All these elements are interrelated in supporting the achievement of educational goals. One element of the success of education in schools is influenced by teachers and students. Teacher competency in implementing learning is one of the factors that determine students' interest and motivation to study well. If learning activities do not go well it will lead to low quality education, the indicator of student learning outcomes is low.

Based on the observations made by researchers, student learning outcomes in accounting learning are still low. This can be seen from table 1, where student learning outcomes are still much below the value of Minimum Completeness (70). Which can be proven from 38 students only 15 students who get grades meet the KKM

Tabel 1
Student Accounting Learning Outcomes

Class	Value	Amount
AK 1	≥ 70	15 students
	< 70	23 students
Total Students		38 students

Source: SMK Sinar Husni's SMK Accounting Subject Teacher

The above conditions certainly cause serious problems, therefore the teacher must do something to be able to improve student learning



outcomes. Learning outcomes are changes in behavior or appearance, with a series of activities such as reading, observing, listening, imitating and so on, which are influenced by several factors. According to (Ahmadi, 2005) There are several factors that influence the process and learning outcomes, namely:

1. Raw input factor (student factor itself) where each child has different conditions in sociological conditions and psychological conditions.
2. Environmental input factors (environmental factors) both natural environment and social environment.
3. Instrumental input factors, which include the curriculum, programs / teaching materials, facilities and facilities, as well as teaching staff (teachers).

The third factor referred to this study is the teacher. Teachers must be able to improve student learning outcomes by carrying out various learning strategies. One of the learning strategies that can be applied in the learning process is guided teaching strategies. The guided teaching learning strategy is a learning strategy where the teacher gives one or several questions to students to know the level of understanding of students and to obtain hypotheses or conclusions and then divide them into categories. This learning strategy is more effective and interesting so that it can support the learning process that is more fun so that it can improve student learning outcomes.

The purpose of this study is to describe whether the guided teaching learning strategy can improve student learning outcomes. According to Istarani (2012: 1) "Learning strategies are learning activities that must be done by teachers and students so that learning objectives can be achieved effectively and efficiently". In this case, cooperation between the teacher and students is needed, where the teacher as a guide for students and students plays an active role in these learning activities. There are four aspects of the learning strategy proposed by Suyanto (2013: 82) as follows:

1. Identify and determine the expected specifications and qualifications for behavior change.



2. Choosing the right learning approach to achieve competency standards by paying attention to the characteristics of students as subjects of learning.
3. Select and establish a number of procedures, and techniques of learning activities that are relevant to the learning experience needs that students must go through.
4. Establishing the norms or criteria of success so that they can become guidelines in learning activities in the form of assessing the mastery of certain types of competencies.

Fitriyani (2013), states that guided teaching learning has a significant influence on the accounting learning outcomes of student learning outcomes. Istarani (2012: 226) "*Guided Teaching* is a teaching that begins with asking students one or two questions to find out the level of understanding of students or to obtain hypotheses or conclusions then share them with categories". When viewed from the advantages of implementing the Guided Teaching strategy there are several advantages including

1. Can increase student learning motivation because learning begins with questions.
2. Train students to think to answer questions correctly.
3. Can improve student collaboration because in learning small groups are formed.

B. Method

This research is a descriptive study carried out by observing how the learning outcomes before being given treatment by applying Guided Teaching learning strategies and how the learning outcomes after being treated with Guided Teaching learning strategies. This research was conducted at BM Sinar Husni Vocational School Medan. Total sampels of research is 38 students. The research instrument used a test, previously validating the test. The analysis technique of this research is by using different tests



C. Research Finding

Based on the results of the study, it was found an increase in learning outcomes by applying Guided Teaching learning strategies. Learning with Guided Teaching strategies has advantages one of which can increase student learning motivation because learning begins with questions. Active teachers always have ideas to create a fun and varied learning atmosphere. With this learning strategy students will be more prepared in learning with sudden questions.

Before being treated with Guided Teaching learning strategies, pre-tests were conducted and the average student learning outcomes were 59.4. Those who fulfill KKM are only 5.3% and that doesn't fulfill KKM are 94.7%. With the highest value 70 and the lowest value 40. Consider the following table:

Table. 2
Pre-Test Data Distribution

No.	Value	Frekuensi	Persentase
1 .	40 - 44	2	5,3 %
2 .	45 - 49	0	0%
3 .	50 - 54	0	0%
4 .	55 - 59	12	31,6 %
5 .	60 - 64	10	26,2 %
6 .	65 - 69	12	31,6 %
7 .	70 - 74	2	5,3 %
Total		38	100%

The next step is the Guided Teaching learning strategy with the following steps:

1. Determine a question regarding petty cash accounting.
2. Give a few moments in pairs or groups to consider their opinions.
3. Combine back throughout the class and record student opinions.



4. Convey learning points about petty cash funds. And ask students to match their opinions with points. Give conclusions on the learning that has been done.

The guided teaching learning strategy can make students more active and able to solve problems from the learning material provided. After applying the Guided Teaching learning strategy, the average calculation is 81.8 with the highest score of 95 and the lowest score of 70. Consider the following table:

Table. 3
Post -Test Data Distribution

No.	Value	Frekuensi	Persentase
1 .	70 - 73	7	18,4 %
2 .	74 - 77	6	15,8 %
3 .	78 - 81	7	18,4 %
4 .	82 - 85	6	15,8 %
5 .	86 - 89	0	0%
6 .	90 - 93	8	21,1 %
7 .	94 - 97	4	10,5 %
Total		38	100%

when viewed from the Minimum Completion Criteria all students have passed, because the lowest value of students is 70.

D. Discussion

The application of Guided Teaching strategy learning conducted in this study can be declared successful because before the implementation of the lowest value Guided Teaching strategy learning obtained by students was 40 and the highest 70. After the implementation of the lowest value Guided Teaching strategy learning obtained by students was 70 and the highest was 95.

Guided Teaching learning strategy is learning that can lead students to learn more motivated, directed and more active. Because in its



implementation it begins by giving some questions that students will discuss in groups so that each group must be able to respond to the teacher's questions. Guided Teaching learning strategies can also direct students to solve problems in learning through discussion groups.

In general, with the implementation of this Guided Teaching Learning Strategy there is an increase in accounting learning outcomes of students in petty cash material, but if seen in detail less than 50% of students obtain values above 81. This means that there are still more than 50% of students get scores below 81

The learning process with guided teaching is started by the teacher by asking several questions and demanding students to find solutions, students must develop their own knowledge from the initial knowledge they have and the teacher guides students to find the right answers. This learning process is also a weakness / difficulty of this learning because the learning process requires a lot of time. This is because the teacher must wait for students to solve a problem given from the thoughts of students.

E. Conclusion

The conclusions of this study are:

- a. There is an increase in accounting student learning outcomes by applying guided teaching learning strategies in petty cash material.
- b. The test results before using the guided teaching learning strategy averaged 59.4. The highest score obtained by students is 70 and the lowest score is 40 and 5.3% meets KKM
- c. The test results after using the guided teaching learning strategy averaged 81.8. the highest post-test score obtained by students is 95 and the lowest is 70 and that meets the KKM 100%



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